TELEGRAM—CONTRACT TO REPEAT MESSAGE—VALIDITY—W. U. TEL. CO. v. CHAMBLEE, 25 S. (Ala.) 232.—A contract releasing telegraph company from damages unless message is repeated is invalid because opposed to the recognized principle that all individuals or corporations engaged in a public business cannot be allowed to contract against liability for consequences of its own negligence or wilful wrongdoing.

VENDOR'S LIEN—MCWHORTER v. STEWART, 57 N. Y., Supp. 137.—Parent sold land, and by separate instrument provided that in contingency of her death part of the consideration should be paid to her daughter. Both vendor and vendee died, but prior to vendee's death the land was twice transferred; in each case the subsequent purchasers were cognizant of the provision entered into in favor of the plaintiff. The plaintiff, who had no part in the agreement, never received her part of the consideration. *Held*, that plaintiff might enforce vendor's lien in equity.

WAR REVENUE TAX—DIRECT TAXATION—FUTURE DELIVERIES—SALES AT EXCHANGE—CHICAGO STOCK YARDS—NICOL v. AMES, 19 S. C. 522, Internal Rev. Act. of 1898.—Schedule A, part 2 (30 Stat. 458) imposing a tax on "each sale, agreement of sale or agreement to sell any products or merchandise at any exchange or board of trade, or other similar place," and which requires on making of such sale the delivery by the seller to the buyer of a written bill or memorandum, to which a revenue stamp shall be affixed equal to the amount of the tax on the sale, is not a direct tax within the Constitution, Art. 1, sec. 9, sutd. 4, which requires an apportionment, same being in nature of a duty or excise tax for privilege of carrying on such business. Sales for future delivery come within the purview of this act, taxing sales made at exchanges and boards of trade not objectionable for non-uniformity, such places affording special facilities not afforded elsewhere, thus furnishing a legitimate ground for a classification for imposition of a tax. And if tax is one equally imposed on all availing themselves of such facilities, it complies with the provisions of the Constitution in regard to uniformity. The fact that such tax is imposed upon sales of products and merchandise, and not upon bonds, stocks, etc., does not render same invalid. Also that the Chicago Stock Yards, where facilities are provided for sale of stock, was a similar place within the meaning of the Act, and sales made at such place are subject to its provisions.

WILLS — TESTAMENTARY INTENT—ACKNOWLEDGMENT EVIDENCE — IN RE KISECKER'S ESTATE — APPEAL OF HARTER, 42 Alt. 886 (Penn.). — An instrument leaving property after death of the maker to certain beneficiaries was made ten years before death, and kept in maker's Bible. It was never witnessed. Just before death it was read over to the maker. These circumstances were sufficient for holding it to be a will.

WILLS—LATENT AMBIGUITY—EXTRINSIC EVIDENCE—WHITEMAN v. WHITEMAN, 53 N. E. (Ind.) 225.—A will executed October 18, 1890, recited that where, as testator, "on the 18th day of October, 1890, made my last will and testament of that date, do hereby declare the following to be a codicil of the same." *Held*, that parol evidence was admissible to show that there was no such will previously executed on October 18, 1890, but there was a will dated February, 1890, and that the latter will was incorporated in the will in controversy and then destroyed.